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Attorneys for Portella Manufacturing., L.L.C.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF ARIZONA

In re:

PORTELLA MANUFACTURING., L.L.C.,

Debtor.

Case No. 2:07-bk-05055-CGC

Chapter 11

**LIST OF CREDITORS HOLDING 20
LARGEST UNSECURED CLAIMS**

D=Disputed C=Contingent U=Unliquidated Put an "X" in the column that most closely applies to each debt.

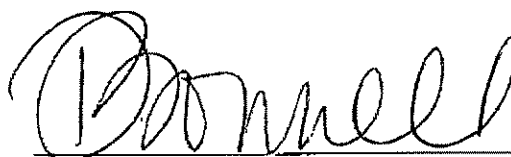
Creditors Name & Address including Zip Code	Name, Telephone Number & Address of employee, agent, a department of creditor familiar with claim who may be contacted	Nature of Claim	D "X"	C "X"	U "X"	Amount of Claim
Intermex Manufacturing De Chihuahua	De Chihuahua, S.A. DE C.V. RFC. IMC-98091 614-4394020					\$236,228.37
Spellman Hardwoods	4645 N. 43 rd Avenue Phoenix, AZ 85031 602-272-2313					\$207,510.14
American Express	P.O. Box 650448 Dallas, TX 75265-0448 800-678-0745					\$201,109.41
David Turner Homes/Destefani	1620 Mill Rock Way #200, Bakersfield, CA 93311 661-834-6302					\$83,426.00
Merlin Contracting	6408 Arville Street					\$80,871.04

	Las Vegas, NV 89118 702-307-1033					
Gart Sutton/Wheeler Construction	3365 E. Miraloma Avenue #207, Anaheim, CA 714-572-1000					\$70,701.07
Trend Homes	890 W. Elliot Road, Suite 102, Gilbert, AZ 85233 480-821-8000					\$69,962.20
JML Construction	17038 W. Bridlington Lane, Surprise, AZ 85374 623-546-9450					\$52,738.85
Modern Builders	760-578-4967					\$51,749.11
Vicki Smith	7471 E. Rose Garden Lane, Scottsdale, AZ 85255 480-344-7025					\$50,358.92
Intuitive	P.O. Box 673720 Detroit, MI 48267-3720 317-249-1200					\$43,329.04
Timber Mountain Hardwoods	12552 Western Avenue Garden Grove, CA 92841 602-455-6645					\$39,496.81
Designer Coulers Inc	7373 Peak Drive, Suite 230, Las Vegas, NV 89128 702-233-1333					\$39,026.23
Elwood Ens	559-246-4499					\$33,297.41
Elegancia Development	7248 E. Rustling Pass Scottsdale, AZ 85255 480-695-7571					\$33,228.03
Finton Construction/Steve Davis	3186 Airway Ave., Ste. E Costa Mesa, CA 92626 714-545-2596					\$32,792.19
Sherwin Williams	2133 E. Jones Avenue Phoenix, AZ 85040-1470 877-287-4225					\$25,028.27
AZ North	2410 E. Route 66 Flagstaff, AZ 86004 928-853-3639					\$22,532.82
Hager Companies	139 Victor Street St. Louis, MI 63104 314-772-4400					\$22,499.45
GM Hunt	P.O. Box 26 Cave Creek, AZ 85327 602-264-1912					\$21,436.91
Total Amount of Claims:						\$1,417,321.80

UNSWORN DECLARATION UNDER PENALTY OF PERJURY

I, Dawn Bonnell, declare under penalty of perjury that the above information is true and correct to the best of my knowledge, information and belief.

1 Dated: October 5th, 2007



Dawn Bonnell, Accounting Manager